

Available online at www.sciencedirect.com**ScienceDirect**

Procedia - Social and Behavioral Sciences 211 (2015) 320 – 327

Procedia
Social and Behavioral Sciences

2nd Global Conference on Business and Social Science-2015, GCBSS-2015, 17-18 September
2015, Bali, Indonesia

Public relations and corporate social responsibility in mandatory approach era in Indonesia

Rachmat Kriyantono*

School of Communication, Brawijaya University, Malang 65145, Indonesia

Abstract

Indonesia was the first nation in the world to adopt a mandatory approach to CSR. Although the Acts have required CSR as compulsory, they have not determined the measurement. The research aims to reveal the implementation of CSR in Indonesia. The article combines Kanji Chopra Model and Turker's Scale to measure CSR to offer a standard for different regions in Indonesia because these models have been applied in Western and Eastern contexts. A survey has been conducted to 87 practitioners and found that CSR was conducted by focusing to gain social welfare and conducted by public relations.

© 2015 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

Peer-review under responsibility of the Organizing Committee of the 2nd GCBSS-2015

Keywords: Corporate social responsibility; Kanji Chopra model; mandatory approach; Turker scale; public relations, Indonesia

1. Introduction

Over several decades, the study of CSR in profit organization has developed gradually (Lee & Shin, 2010; Maignan, 2001; Shah & Chen, 2010). CSR has been an important concept in practical business as well as in scientific study (Dincer & Dincer, 2013; Turker, 2009), which has been a research area covering a large amounts of literature (Seth, 2006). The researchers have found that many companies have obtained the benefit of this study (Bhattacharya, Korschum, & Sen, 2009; Hai-yan, Amezaga, & Silva, 2012; Kanji & Chopra, 2010). CSR is a program enable a company participate in

* Corresponding author. Tel.: +6282142538278; fax: +62341570038.

E-mail address: rachmat_kr@ub.ac.id

social matters by giving contribution and valuable benefit toward economic and social welfare development within the company's daily operations (Kanji & Chopra, 2010; Kriyantono, 2012a; L'Etang, 1994; Turker, 2009).

The development of democracy, technology, and globalization raises public claims to business companies to be ethical, environmentally and socially responsible (Wong, 2009) since they use raw materials from the environment (Kriyantono, 2015). Most people demand the company to have broader responsibility rather than just producing and selling goods at the lowest price (Harrison, 2009; Regester & Larkin, 2008). It is "a societal aspect of the products and companies" (Shah & Chen, 2010, p. 141). Therefore, CSR is important factor for consumers to purchase by evaluating the company's credibility (Regester & Larkin, 2008; Tesler & Malone, 2008; Vanhamme & Grobbsen, 2009), evaluating market tendency (Qu, 2007), and increasing reputation in crisis (Coombs, 1995; Jeong, 2009; Kriyantono, 2012b; Tesler & Malone, 2008).

As a result of the gradual development of CSR, academics and practitioners give various definitions (Dincer & Dincer, 2013; Hai-yan et al., 2012; Seth, 2006; Turker, 2009; Wong, 2009) which consist of Carroll's (1979) four aspects of social responsibility (corporate citizenship): economic, legal, ethical, and philanthropic. Economic responsibility is company's effort to provide good product and service. Legal and ethical responsibilities means that company must obey the law and do the right thing as well as do the thing right in daily operations. While the philanthropic responsibility means that company must contribute to create social welfare. However, there is no consensus who should apply CSR, whether it should be directly managed by CEO or public relations function (Seth, 2006) and whether the goals is for gaining profit or as part of company's responsibility to society (Kanji & Chopra, 2010; Ross, 2006).

Although CSR grows with various worldviews, Battacharya et al (2009) and Turker (2009) found that there is a lack of measurement and comprehensive multidiscipline model. The situation linked with Chernov & Tsetsura's (2012) work that both Ukrainian Government and corporations still explored the standards for the CSR and the Western standards were adopted in their international businesses. Turker (2009) conducted survey to 269 business practitioners in Turkey to build a new measurement scale of four CSR dimensional structures, i.e. CSR for social and non-social stakeholder, employees, customers, and government. In addition, Kanji & Chopra (2010) introduced a model of Kanji Chopra Corporate Social Responsibility (KCCSR) to evaluate whether CSR is used for gaining social welfare or not. After surveying corporations over the UK, Kanji & Chopra found that CSR index was only 47.09% (moderate level). A study conducted by Awan, Kamal, Rafique, and Khan (2012) in Pakistan also revealed the similar result. KCCSR is a model based on four dimensions of measurement indexes, i.e. social accountability and investment; environmental protection and sustainability; corporate governance and economic responsibility; ethic and human resources (Kanji & Chopra, 2010).

It can be concluded that it is necessary to evaluate the CSR implementation, whether it has been a tool to gain reputation or to gain profit only. Furthermore, although there is index dimensional difference, KCCSR model and Turker's scale actually have similarity, namely to make CSR beneficial for stakeholders because they meet Carroll's (1979) aspects of responsibility and these models have been applied in both Western and Eastern contexts. The conclusions lead to a question of how if the models are combined? As Turker (2009, p. 411) states that "lack of measurement of CSR can be solved by providing a new scale in term of the expectations of various stakeholders", the researcher combines these two models to meet Turker's expectation. CSR is research area consists of various literature so that the combination provides a solid foundation to understand CSR (Seth, 2006). In addition, referring to Salam (2009) statement that this combination aims to develop CSR study by reducing the similarity in process of replication to gain greater potential contribution.

The current research aims to evaluate CSR in Indonesia, the first country adopting a mandatory approach to CSR (Gentile, 2014; Simon & Fredrik, 2009). After the long debate whether CSR should be regulated by government or by the respective company, CSR is finally stated as an obligation in Indonesia (Gayo, 2012; Maris, 2014). There are seven regulations which give CSR an attribution of obligatory (Rahmatullah, 2013), they are mostly influenced by environmental reasons following several human rights violations committed by multinational enterprises throughout Indonesia (Gayo, 2012). The highest are the violation to Act number 40/2007 (article 74), which states that CSR is obligatory for limited liability companies operating in certain business sectors related to natural resources, and the Act number 25/2007 (article 15), which states that every investing company must implement corporate social and environmental responsibility. Despite the fact that the Acts have required CSR as compulsory, they have not determined the CSR measurement. In addition, generally, CSR has not been perceived important among Indonesia companies, although the companies provide large amounts of money for CSR, the budget can reach USD 23,749,231 (Kayo, 2014). Chapple & Moon (2005) study on CSR activities revealed that among 7 Asia countries (India, Indonesia, Singapore,

Malaysia, Thailand, South Korea, and Philippines), Indonesia got the lowest score (24%) while India got the highest score (72%).

The research in Indonesia aims to widen CSR study in developing country. CSR study has been conducted gradually in Asian companies (Salam, 2009). Many scholars have developed CSR research in Asian countries, such as Awan et al (2012); Chapple and Moon (2005); Qu (2007); Salam (2009); Shah and Chen (2010); Simon and Fredrik (2009); and Wong (2009), however, the number are much fewer than that of in Western Countries (Muthuri & Gilbert, 2011; Wong, 2009). CSR has been well developed in Western countries like USA and Europe in the early of the 20th century and it became scientific study in 1950s-1960s (Hai-yan et al., 2012; Seth, 2006), then it was transferred to Asia (Wong, 2009). Yet, most research have been conducted more in developed countries rather than in developing countries, such as Asian, Latin America, and Middle Eastern, the academic publication therefore is constructed in more Western centric (Khan, Al-Maimani, & Al-Yafi, 2013).

The phenomenon above becomes crucial issue in Asia. Gunaratne (2009) and Littlejohn and Foss (2008) stated that Asian people emphasizes the reciprocal responsibility and harmony between individual and society, on the other hand the West emphasizes individualism and controls each other. For example, Indonesian practiced '*gotong royong*' (voluntary social working or mutual assistance and cooperation) for centuries as their local wisdoms (Kriyantono, 2014), that something essential to all Indonesia societies which helps reproduce social order (Sullivan, 1991); Morrow (2014) found that CSR practices in China has been influenced by '*Guanxi*' (business relationship) whereas CSR in West (USA) has been driven by legitimacy, brand image protecting, and sophisticated business strategy. However, Asian modern enterprises was late to conduct CSR (Hai-yan et al., 2012). CSR was introduced in China in 1996-2000, therefore, during the periods Chinese enterprises have not prepared to do so (Wong, 2009). Similarly, in Indonesia, CSR started formally in 1989 when Minister of Finance issued a policy for state owned-companies to financially support the small and medium enterprises for their business operation (Gayo, 2012).

The cultural characters above is related to scholars' statements that there are cultural and social norms differences among the countries that are assumed to affect CSR implementation (Morrow, 2014; Muthuri & Gilbert, 2011; Prajarto, 2012; Wong, 2009). Regarding the obligation of CSR in Indonesia, it is interesting to reveal whether CSR is representative of local wisdom (voluntary help others) or it is just a form of obligation. Although Simon and Fredrik (2009) found that CSR in Indonesia founded in cultural and ethical norms, the current research specifically aims to offer a general standard to apply in different regions in Indonesia.

Finally, the current research also aims to discover public relations positions on CSR implementation in Indonesia. Seth (2006) found that majority of research conducted has focused on CEOs, few studies have proven that public relations influence CSR, and the rest found that both CEO and public relations may influence CSR. Although it is possible that public relations and CSR are separate actions, L'Etang (1994) found that CSR is often managed and as a part of public relations activities to communicate with the public. In this current research, the author assumes that the majority of companies consider that CSR is public relations concern. Public relations is communication management between organization and its public to create goodwill, to serve public interest, and to maintain good morals and manners (Cutlip, Center, & Brown, 2006; Grunig & Hunt, 1984; L'Etang, 1994; Lattimore, Baskin, Heiman, & Toth, 2007).

2. CSR Measurement

The research uses four social responsibility indexes from Kanji & Chopra (2010) and four-dimensional structure scale of measurement from Turker (2009). Kanji & Chopra's CSR Model has four indicators: social accountability and social investment, environment protection and sustainability, corporate governance and economic responsibility and ethics and human resources (Kanji & Chopra, 2010). Social accountability concerns to protect the human rights by improving the workplace and communities. Workplace and communities improvement can be reached by conducting a social investment through which the company transfers technology, skill, and education with the aim to create social sustainability. However, any program of social accountability and social investment can be successfully gained if the company manages the business transparently and openly as well as avoid corruption and financial mismanaged. Environment protection and sustainability refer to environmental issues and the company's wrongdoings that cause manmade disaster impacting on environmental damage. There is an argument that the first business priority is to fulfil the human needs and put the

environment as the second. However, it is acceptance that fulfilling the human needs requires certain actions concerning the environment and natural world, e.g. no water pollution and no animals and plants habitat disturbing.

Corporate governance and economic responsibility refer to policies and practices to manage the company and to fulfil the company's responsibility to stakeholders. Corporate must be governed properly to gained basic economic responsibilities which have four dimensions: profitability: gaining profit through selling valuable goods; transparency: relaying its activities, practices, strategies, and financial positions for stakeholders; non-discrimination: providing the same financial standard for all stakeholders; sustainability: improving business processes and developing secure and long-lasting relationships with stakeholders. The company must also concern with ethic and human resource issues in its strategic planning. In-house ethical workshop will be compulsory to train staff to behave ethically and to fulfil consumers' expectation of ethical and environmental issues. The company should start from itself and its entire supply chain by creating a transparent system that is able to guarantee proper labour practices, such as employing normal working hours, avoiding labour exploitation, avoiding harsh and inhumane workforce treatment, facilitating safe and hygienic working conditions, employing no discrimination and good salary, participating in fundraising and community-help voluntary.

In addition, Turker (2009) created a four-dimensional structure scale of measurement that reflects company's responsibility to various stakeholders, therefore, it is called 'CSR for stakeholders'. Turker stated that his model addresses more on stakeholders interest than the economic component. Hence, he composed stakeholder categories: employees and customers; society, government, and competitor; natural environment and future generations; and non-government organizations. The study found that there was a plausible structure for the scale in which respondents agreed that stakeholders should be generally considered as having a primary or direct impact on business operations. Future generations and the natural environment were perceived as more important in the future. The findings lead this current research to adopt the scale in Indonesia, as Turker (2009) said that the scale needs more research in order to confirm these results. In particular, studies conducted in different sectors (for instance, NGOs) or different countries will be useful in this sense.

Turker's scale consists of 18 items, namely: to support employees to acquire additional education; to encourage the employees to develop their skills and careers; to provide a good work & life balance for its employees; to concern with employees' needs and wants; to ensure that the decisions related with the employees are usually fair; to provide full and accurate information about products to customers; to respect consumer rights beyond the legal requirements; customer satisfaction is highly important; to emphasize social responsibilities to the society; to contribute to campaigns and projects that promote the well-being of the society; to pay taxes on a regular and continuing basis; to comply with legal regulations completely and promptly; to implement special programs to minimize negative impact on the natural environment; to protect and improve the quality of the natural environment; to provide target sustainable growth which considers future generations; create a better life for future generations; to encourage employees to participate involuntarily activities; to support non-governmental organizations working in problematic areas.

3. Research method

This current research conducts a survey method by distributing questioners to 250 business and public relations practitioners from different for-profit organization and state owned-companies in Indonesia. However, only 87 respondent submit the result of the questioners. The questioner incorporates Kanji & Chopra's four indexes and Turker's scale, with 1-5 score from strongly disagree to strongly agree. The items from Turker, which are not found in KCCSR indexes, are added to KCCSR indexes. The research identifies the implementation process, such as which index and which stakeholder have a high and low scores. The findings will be used as recommendation for policy maker to regularly evaluate CSR as a result of the obligatory regulations. Finally, the researcher asks the practitioners' opinion on the issue concerning the responsible party/ies to conduct as well as to manage CSR.

4. Results and discussion

This research examines on how CSR works in Indonesia by presenting mean scores of each question item. Then, total of mean scores will be an index value. Finally, the research determined how CSR works through total of index values of four indexes. The judgments were based on the grading system. Adopting Kanji & Chopra's work (2010), the low index value indicate the low CSR, otherwise the high index value indicate the high CSR. For example, index value below 25%

provides a good indication for low CSR, while index value 50% indicates medium CSR and index value 75% indicates a high level of CSR. Index value above 75% indicates an extremely high level of CSR.

The research reveals that the overall result for CSR is 75.04% (Table 1). It indicates an extremely high level of CSR. Table 1 also reveals the overall index of each index category. The overall index of social accountability and social investment is 76.63% which is the highest index among all index categories. Corporate governance and economic responsibility have the lowest index value, 73.66%. It can be found that Indonesia companies conducted CSR for gaining social welfare in the mandatory approach. It corresponds to a statement that every company should take a responsibility to contribute positively by participating to increase social welfare (Bhattacharya et al., 2009) and should be beneficial not only for a corporation's bottom line but also for its employees, stakeholders, environment and society at large (Kanji & Chopra, 2010).

It seems that cultural characters affects CSR implementation, as it is stated by Morrow (2014); Muthuri & Gilbert (2011); Prajarto, (2012); Wong (2009). It can be said that CSR is representative of local wisdom, *i.e.* voluntary help others, not only a form of obligation. The result of index is higher than previous research, such as Kanji & Chopra (2010) and Awan, et al (2012). The research also reveals that CSR addresses on stakeholders interest rather than the economic component, therefore the result reinforces Turker's work of CSR (2009). It also reinforces Khan, Al-Maimani and Al-Yafi's (2013) statement that CSR is not only pure philanthropy but also part of planned business activities, such as a system for preventing corruption, financial irresponsibility and underhand dealings. CSR in Indonesia also represents the consumers' needs to provide properly and accurately information about its products to its customers; respecting consumer rights beyond the legal requirements; focusing on Ethical consumerism, namely to raise consumers' concern on environment and ethical issues. On the other hands, it differs from L' Etang's (1994) work that CSR in British was conducted as reaction for stakeholders' claims rather than social responsibility. It also differs from Muthuri and Gilbert's (2011) study showing that CSR in Kenya was aimed more philanthropy. However, the research did not focus on evaluating the significant relationship between CSR and financial performance, although Saxena and Kohli's (2012) work proved that CSR activities in India had little relation with the actual business operations.

As it is indicated in table 2, the result of this research shows that most respondents sees public relations as a person who conducted CSR (40.24%). This research proved that the majority of companies assume that CSR is public relations concern. Therefore, CSR is seen as a part of communication management between organization and its public to create goodwill, to serve public interest, and to maintain good morals and manners (Cutlip, Center, & Brown, 2006; Grunig & Hunt, 1984; L'Etang, 1994; Lattimore, Baskin, Heiman, & Toth, 2007). It is not surprising because based on these functions, it can be said that public relations practitioners have proper knowledge to plan and direct CSR programs to be appropriate action to ensure mutually beneficial relationships and to gain social legitimacy.

Therefore, it is not surprising that CSR is main factor to increase public relations credibility (Shah & Chen, 2010) and company's reputation, especially in a crisis situation (Coombs, 1995; Jeong, 2009; Kriyantono, 2012b; Tesler & Malone, 2008). Since reputation is stakeholders' evaluations toward the company's competence to fulfil their expectation (Kriyantono, 2015) and legitimacy is "organization's right to exist" and "is approved by the society" (Culbertson, Jeffers, Stone, & Terrell, 1993, p. 18), and developed by two aspects: an organization's effective business operation and public perception toward company's social community programs (Bhattacharya et al, 2009; Kriyantono, 2012a; Turker, 2009), it can be highlighted that reputation is about gaining legitimacy.

Table 1. CSR indexes

Index category one: social accountability and social investment	Mean scores	Maximal Score
Transparency and openness regarding its business activities	3.89	5.00
A system for preventing corruption, financial irresponsibility and underhand dealings	3.90	5.00
Arrangements to produce an overall positive impact for a better society	3.89	5.00
Facilities for socially responsible investment for education, healthcare, etc	3.74	5.00
Social accountability to meet public expectations that society has of business	3.74	5.00
Social awareness and education of holding businesses responsible for their actions and products	3.83	5.00
Total Index	22.99	30.00

Index value	76.63%	100%
Index category two: ethics and human resources		
Our company contributes to campaigns and projects that promote the well-being of the society.	3.62	5.00
Our company always pays its taxes on a regular and continuing basis	4.01	5.00
Our company supports employees who want to acquire additional education	3.86	5.00
Our company provides full and accurate information about its products to its customers	3.80	5.00
Our company respects consumer rights beyond the legal requirements	4.01	5.00
Ethical training inside the corporation to help employees make appropriate ethical decisions	3.71	5.00
Ethical consumerism to meet the rising environmental and ethical concerns of consumers	3.82	5.00
A transparent system to examine the company's own labour practices: normal working hours, steps against labour exploitation, harsh and inhumane workforce treatment and also of entire supply chain	3.89	5.00
No discrimination on the basis of age, sex or ethnic origin, etc	3.82	5.00
Safe and hygienic working conditions at own workplaces and of entire supply chain	3.95	5.00
The involvement of its staff in activities such as payroll giving, fundraising or community volunteering, etc	3.64	5.00
Our company supports NGOs working in problematic areas	3.53	5.00
Total	45.66	60.00
Index value	76.1%	100%
Indicator category three: corporate governance and economic responsibility		
Changes in its policies to behave responsibly due to pressure from its shareholders and investors	3.61	5.00
Interactions with its stakeholders on a voluntary basis to act socially responsibly	3.79	5.00
The management is primarily concerned with employees' needs and wants	3.63	5.00
Respect for quality of life of the workforce and their families as well as of the local community and society at large	3.66	5.00
The managerial decisions related with the employees are usually fair	3.60	5.00
Contributions to economic development of the country	3.68	5.00
Creation of employment opportunities for local communities	3.81	5.00
Total Index	25.78	35.00
Index value	73.66%	100%
Index category four: environment protection and sustainability		
To manage risk within the organisation to control environmental incidents	3.88	5.00
To publish on website or in literature to make public aware regarding the environmental effects of its products	3.58	5.00
To rebrand its core products in the light of global environmental considerations	3.63	5.00
To reduce the unwanted packaging of its products in the light of global environmental problems	3.51	5.00
Our company participates in activities which aim to protect and improve the quality of the natural environment	3.77	5.00
To communicate the environmental effects of its economic actions to a particular group(s) or to society at large	3.54	5.00
Our company targets sustainable growth which considers future generations	3.79	5.00
Our company makes investment to create a better life for future generations	3.77	5.00
Total Index	29.47	40.00
Index value	73.68%	100%
Total four Index	123.81	165

Total Index Value	75.04%	100%
-------------------	--------	------

Source: Kanji & Chopra (2010); Turker (2009)

Table 2. The person who conducts CSR

The actors	Conducted CSR		Should conduct CSR	
	Frequency	%	Frequency	%
Marketing	5	5.74	6	6.9
Public Relations	35	40.24	36	41.38
CEO	27	31.03	21	24.14
Others	20	22.99	24	27.58
Total	87	100	87	100

5. Conclusion

This research has described that referring to mandatory approach on CSR, CSR is primarily aims to gain social welfare. The research also confirms that most Indonesia companies assumes public relations officer as a person in charge to deal with CSR. Therefore, CSR can be said as a communication tool to gain reputation. The research has confirmed that KCCSR and Turker's Models can be applied as a general standard in different regions in Indonesia. However, this research does not examine the effectiveness of CSR when it is conducted by public relations. For future research, the perceptions of other stakeholders, not only employees, toward CSR should be explored to reveal detailed information regarding the effectiveness of CSR since CSR should be beneficial not only for a corporation's bottom line but also for its employees, stakeholders, the environment and society at large (Kanji & Chopra, 2010). In addition, it is recommended to evaluate the significant relationship between CSR and financial performance to develop assumption on the importance of CSR for business performance, especially in Indonesia. The research can be conducted through both survey and experiment.

References

- Awan, A. W., Kamal, T., Rafique, M., & Khan, S. (2012). Corporate social responsibility in Pakistan economy. *Business & Economic Review*, 2(1), 1-31.
- Bhattacharya, C. B., Korschun, D., & Sen, S. (2009). Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics*, 85, 257-272.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497-505.
- Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business & Society*, 44(4), 415-442.
- Chernov, G., & Tsetsura, K. (2012). Building a bridge between corporate reputation and corporate social responsibility in the Ukrainian print media. *International Journal of Emerging Markets*, 7(2), 132-145.
- Coombs, W. T. (1995). Choosing the right words: The development of guidelines for the selection of appropriate crisis-response strategies. *Management Communication Quarterly*, 8(4), 447-476.
- Culbertson, H. M., Jeffers, D. W., Stone, D. B., & Terrell, M. (1993). *Social, Political, And Economic Contexts In Public Relations: Theory and Cases*. New Jersey: Lawrence Erlbaum Associates Publisher.
- Cutlip, S. M., Center, A. H., & Broom, G. M. (2006). *Effective public relations* (T. Wibowo, Trans.). Jakarta: Prenada Media.
- Dincer, B., & Dincer, C. (2013). Corporate social responsibility communication and perception: Media and risks. *International Journal of Academic Research in Business and Social Sciences*, 3(4), 207-224.
- Gayo, S. (2012). *Mandatory and voluntary corporate social responsibility policy debates in Indonesia*. Paper presented at the ICIRD.
- Gentile, F. (2014). Corporate social responsibility regulation in Indonesia. Retrieved 3 June, 2014, from <http://www.ubibusiness.com/topics/regulations/corporate-social-responsibility-in-indonesia>
- Grunig, J. E., & Hunt, T. (1984). *Managing Public Relations*. New York: Rinehart & Winston, Inc.
- Gunaratne, S. A. (2009). Asian communication theory. In S. W. Littlejohn & K. Foss (Eds.), *Encyclopedia of communication theory*. California: Sage Publications.

- Hai-yan, H., Amezaga, T. R. W., & Silva, B. O. (2012). Corporate Social Responsibility Perspectives and Practices in Chinese Companies: A Brief Overview on Environment, Consumers and External Communication. *Journal of Management and Sustainability*, 2(1), 57-66.
- Harrison, K. (2008). *Strategic Public Relations: A Practical Guide to Success*. Perth: Century Consulting Group.
- Jeong, S.-H. (2009). Public's Responses to an oil spill accident: A test of the attribution theory and situational crisis communication theory. *Public Relations Review*, 35, 307-309.
- Kanji, G., & Chopra, P. (2010). Corporate social responsibility in a global economy. *Total Quality Management & Business Excellence*, 21(2), 119-143.
- Kayo, E. S. (2014). *Forbes: 9 perusahaan publik terbesar Indonesia 2014* (Forbes: 9 the biggest companies in Indonesia 2014). Retrieved 21 April 2015, from <http://www.sahamok.com/2014/09/08/forbes-9-perusahaan-publik-terbesar-indonesia-2014/>
- Khan, S. A., Al-Maimani, K. A., & Al-Yafi, W. A. (2013). Exploring corporate social responsibility in Saudi Arabia: The challenges ahead. *Journal of Leadership, Accountability and Ethics*, 10(3).
- Kriyantono, R. (2012a). Measuring a company reputation in a crisis situation: An ethnography approach on the situational crisis communication theory. *International Journal of Business and Social Science*, 3(9), 214-223.
- Kriyantono, R. (2012b). *Public relations writing*. Jakarta: Prenada Media.
- Kriyantono, R. (2014). *Teori public relations perspektif barat dan lokal (Western & local perspective of public relations theory)*. Jakarta: Prenada Media.
- Kriyantono, R. (2015). *Public relations, issue, & crisis management*. Jakarta: Prenada Media.
- L'Etang, J. (1994). Public relations and corporate social responsibility: Some issue arising. *Journal of Business Ethics*, 13, 111-123.
- Lattimore, D., Baskin, O., Heiman, S., & Toth, E. L. (2007). *Public Relations: The profession and the practice*. New York: McGraw-Hill.
- Lee, K. H., & Shin, D. (2010). Consumers' responses to CSR activities: The linkage between increased awareness and purchase intention. *Public Relations Review*, 36, 193-195.
- Littlejohn, S. W., & Foss, K. (2008). *Theories of human communication*. California: Thomson Wadsworth.
- Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: A cross-cultural comparison. *Journal of Business Ethics*, 30(1), 57-72.
- Maris, A. (2014). Compulsory CSR: Indonesia takes a tough stance but clarity on definitions is lacking. Retrieved 7 Juni 2015, 2015, from <http://www.ipra.org/itl/05/2014/compulsory-csr-indonesia-takes-a-tough-stance-but-clarity-on-definitions-is-lacking>
- Morrow, S. A. (2014). *Guanxi and legitimacy: Understanding corporate social responsibility and public relations in China and the U.S.* (Master of Arts), The University of Alabama Tuscaloosa, Alabama.
- Muthuri, J., & Gilbert, V. (2011). An institutional analysis of Corporate Social Responsibility in Kenya. *Journal of Business Ethics*, 98, 467-483.
- Prajarto, N. (2012). *CSR Indonesia: Sinergi pemerintah, perusahaan, dan publik (CSR Indonesia: Synergy of government, company, and public)*. Yogyakarta: Fakultas Ilmu Sosial dan Ilmu Politik Universitas Gadjah Mada.
- Qu, R. (2007). Corporate social responsibility in China: Impact of regulation, market orientation and ownership structure. *Chinese Management Studies*, 1(3), 198-207.
- Rahmatullah. (2013). *Regulasi CSR di Indonesia (CSR regulation in Indonesia)*. Retrieved 3 June, 2015, from <http://www.rahmatullah.net/2013/05/regulasi-csr-di-indonesia.html>
- Regeister, M., & Larkin, J. (2008). *Risk Issues and Crisis Management in Public Relations: A Casebook of Best Practice*. London: Kogan Page.
- Ross, J. L. (2006). *The role of public relations practitioners in the creation and implementation of corporate social responsibility codes*. (Bachelor), University of South Alabama.
- Salam, M. A. (2009). Corporate social responsibility in purchasing and supply chain. *Journal of Business Ethics*, 85, 355-370.
- Saxena, M., & Kohli, A. S. (2012). Impact of Corporate Social Responsibility on Corporate Sustainability: A Study of the Indian Banking Industry *The IUP Journal of Corporate Governance*, XI(4).
- Seitel, F. P. (2001). *The practice of public relations*. New Jersey: Prentice Hall.
- Seth, H. (2006). *Beyond the game: Corporate social responsibility in the sports industry*. (Master of Arts), School of Journalism and Mass Communication, University of North Carolina, Chapel Hill.
- Shah, M. H., & Chen, X. (2010). Advertising wounds, public relations cure: Corporate social responsibility perspective in China. *International Journal of Business & Social Science*, 1(2), 137-153.
- Simon, H., & Fredrik, L. (2009). *CSR in Indonesia A qualitative study from a managerial perspective regarding views and other important aspects of CSR in Indonesia*. (Bachelor Thesis), Gotland University.
- Sullivan, J. (1991). Inventing and imagining community: Two modern indonesia ideologies. *The Centre of Southeast Asian Studies Monash University*, 69.
- Tesler, L. E., & Malone, R. E. (2008). Corporate philanthropy, lobbying, and public health policy. *American Journal of Public Health*, 98(12), 2123-2135.
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. *Journal of Business Ethics*, 85, 411-427.
- Vanhamme, J., & Grobbsen, B. (2009). "Too good to be true!" The effectiveness of CSR history in countering negative publicity. *Journal of Business Ethics*, 85, 273-283.
- Wong, L. (2009). Corporate social responsibility in China: Between the market and the search for a sustainable growth development. *Asian Business & Management*, 2(8), 129-148.